

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA	)	
	)	
v.	)	Criminal No. 19-cr-10063-DJC
	)	
RANDALL CRATER,	)	
	)	
Defendant	)	

AFFIDAVIT OF KATHLEEN M. BREKENFELD

I, Kathleen M. Brekenfeld, do hereby certify that the following is true and accurate to the best of my knowledge and belief:

1. I am a forensic accountant with the Federal Bureau of Investigation ("FBI"). I am a Certified Public Accountant and a Certified Fraud Examiner. Prior to working at the FBI, I worked at the accounting firm of Ernst & Young, and I graduated from the College of the Holy Cross with a degree in economics and accounting.
2. I testified in the trial of *United States v. Randall Crater*, Case No. 19-cr-10063-DJC. As part of that testimony, I prepared a summary chart, labeled Exhibit 44, which identified several bank accounts that were controlled by Mr. Crater and that received My Big Coin funds (the "Three 'My Big Coin' Accounts"). I was able to identify payments into those accounts for My Big Coin investments and/or digital currency based on a review of the bank records in conjunction with the stipulations entered into by the parties, witness testimony, and Mr. Crater's emails that were labeled as exhibits at trial. The summary chart, on pages 3-4, identified \$6,313,927.15 of incoming payments for My Big Coin.
3. After the verdict was returned, I expanded my review in order to identify additional My Big Coin financial information for sentencing. Specifically, I sought to identify: (1)

any additional payments into the accounts controlled by Mr. Crater for My Big Coin investments and/or digital currency, and (2) any outgoing payments back to My Big Coin investors or customers. I was able to identify multiple transfers related to My Big Coin. These transfers were identified through a review of the bank records in conjunction with additional emails from Mr. Crater's email account, witness interviews conducted by the FBI and U.S. Postal Service, and Victim Impact Statements submitted to the U.S. Attorney's Office.

4. A summary chart of my findings is attached hereto as Exhibit A ("Summary of My Big Coin Transfers"). The summary chart contains the names of individuals I was able to identify as transferring money to My Big Coin, the amount they transferred, any amount that was subsequently transferred back to those individuals, and the net amount for each person (*i.e.*, the amount paid into My Big Coin minus any amount that same person later received from My Big Coin).
5. Exhibit A identifies a total of 56 individuals with a combined net loss amount of \$7,678,317.50.
6. There were a small number of additional transfers to My Big Coin that I did not include in my calculation because I was unable to confirm the identity of the person or entity that transferred the money and/or that the transfer was associated with My Big Coin. Those transfers to My Big Coin are not included in Exhibit A.



KATHLEEN M. BREKENFELD, CPA, CFE  
Forensic Accountant  
Federal Bureau of Investigation

CERTIFICATE OF SERVICE

I hereby certify that this document was filed through the ECF system and will be sent electronically to the registered participants identified on the Notice of Electronic Filing (NEF).

Dated: December 20, 2022

By: /s/ Christopher J. Markham  
CHRISTOPHER J. MARKHAM  
Assistant United States Attorney